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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/52/732)*]

52/212. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the year ended 31 December 1996, the financial report and audited financial statements of the United Nations Institute for Training and Research and the related report of the Board of Auditors,[1] the audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees and the related report of the Board of Auditors,[2] the report on measures taken or to be taken by the United Nations Institute for Training and Research and the Office of the United Nations High Commissioner for Refugees in response to the recommendations of the Board of Auditors,[3] the concise summary of principal findings, conclusions and recommendations contained in the reports of the Board of Auditors[4] and the report of the Advisory Committee on Administrative and Budgetary Questions,[5]

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[1] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 5D* (A/52/5/Add.4).

[2] Ibid., *Supplement No. 5E* (A/52/5/Add.5).

[3] A/52/381.

[4] A/52/261, annex.

[5] A/52/518.

Taking into account the views expressed by delegations and the Board of Auditors during the debate in the Fifth Committee on the financial reports and audited financial statements and the reports of the Board of Auditors on the aforementioned organizations,[6]

Taking note of the measures taken by the Executive Director of the United Nations Institute for Training and Research and the United Nations High Commissioner for Refugees to implement the current recommendations of the Board of Auditors,

Commending the Board of Auditors for carrying out its reviews in a comprehensive and efficient manner,

Recognizing the difficult conditions under which the Office of the High Commissioner does its work,

Noting the observation of the Board of Auditors, in paragraphs 25 to 30 of its report,[1] that the administrative expenditures from the General Fund of the United Nations Institute for Training and Research have been increasing even as its total income has been decreasing over the last several years,

Expressing concern that the headquarters of the United Nations High Commissioner for Refugees selected for submission of quotations vendors from a very narrow geographical base,

1. *Accepts* the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors on the United Nations Institute for Training and Research and the voluntary funds administered by the United Nations High Commissioner for Refugees;

2. *Also accepts* the concise summary of principal findings, conclusions and recommendations of the Board of Auditors[4] and the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[5] with the exception of the request in paragraph 17 of the report;

3. *Requests* the Board of Auditors to further improve its reports by including short executive summaries, highlighted text boxes and a more concise narrative;

4. *Also requests* the Board of Auditors to monitor compliance with the relevant provisions on consultants in General Assembly resolution 51/226, section VI, of 3 April 1997;

5. *Welcomes* the introduction of a new section, pursuant to section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, in the reports of the Board of Auditors, highlighting the previous recommendations which had not been fully implemented;

6. *Requests* the Executive Director of the United Nations Institute for Training and Research and the United Nations High Commissioner for Refugees to complete the implementation of the recommendations of the Board of Auditors;

7. *Endorses* the request of the Advisory Committee that the Executive Director of the Institute and the High Commissioner consult with the Board of Auditors on the implications of submitting biennial reports instead of annual reports, and to report thereon to the General Assembly at its fifty-third session;[7]

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[6] See *Official Records of the General Assembly, Fifty-second Session, Fifth Committee*, 27th, 29th and 30th meetings (A/C.5/52/SR.27, 29 and 30), and corrigendum.

[7] See A/52/518, para. 3.

8. *Reiterates* its request that the Office of the United Nations High Commissioner for Refugees comply fully with the United Nations system accounting standards;

9. *Expresses concern* at the observations made by the Board of Auditors, in paragraphs 79 to 98 of its report, regarding the use of consultants, and endorses its recommendations thereon;[8]

10. *Recommends*, in accordance with the relevant recommendations in the report of the Advisory Committee, that the Office of the High Commissioner take immediate steps to improve its contracting policy, to prepare more precise terms of reference and to establish and maintain an updated central roster;[9]

11. *Requests* the Office of the High Commissioner fully to observe and implement the established procedure for procurement, including procurement of goods and services from as wide a geographical basis as possible, and the provisions of General Assembly resolution 51/231 of 13 June 1997.

79th plenary meeting
22 December 1997

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[8] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 5E* (A/52/5/Add.5), sect. I.C.

[9] A/52/518, para. 12.